

**GENERAL FUND
EXPENDITURES BY OBJECT**

Character/Object:	FY 96/97 Actuals	FY 97/98 Original Budget	FY 97/98 Estimated Actual	Variance- Increase (Decrease)	FY 98/99 Adopted Budget	FY 98/99 % Change- Increase (Decrease)
Salaries and Wages:						
Regular Salaries	\$ 67,364,078	74,601,874	72,357,510	(2,244,364)	78,897,586	9%
Longevity	2,920,785	3,040,822	3,201,407	160,585	3,197,904	0%
Other Wages	1,577,521	1,569,500	2,130,309	560,809	2,108,595	(1%)
Employee Allowances	392,890	539,000	422,280	(116,720)	450,000	7%
Overtime	4,432,506	2,076,088	4,846,822	2,770,734	1,786,098	(63%)
Distributive Labor	15,196	(55,520)	(2,393)	53,127	55,228	(2,408.%)
Termination Pay	393,494	25,414	734,496	709,082	0	(100%)
<i>Total Salaries and Wages</i>	<u>77,096,470</u>	<u>81,797,178</u>	<u>83,690,430</u>	<u>1,893,253</u>	<u>86,495,411</u>	<u>3%</u>
Fringe Benefits:						
Employee Benefits	76,465	80,191	100,120	19,929	72,457	(28%)
Pension/Deferred Comp.	10,926,709	11,460,416	10,384,531	(1,075,885)	10,432,510	0%
FICA Taxes	5,727,543	6,004,336	6,181,481	177,145	6,449,201	4%
Insurance Premiums	9,880,936	10,896,425	10,348,886	(547,539)	10,890,258	5%
<i>Total Fringe Benefits</i>	<u>26,611,652</u>	<u>28,441,368</u>	<u>27,015,017</u>	<u>(1,426,350)</u>	<u>27,844,426</u>	<u>3%</u>
Services/Materials:						
Professional Services	1,129,343	1,167,995	1,164,405	(3,590)	1,791,435	54%
Other Services	3,722,454	4,276,481	5,044,979	768,498	4,710,354	(7%)
Leases and Rentals	900,686	847,901	1,060,945	213,044	1,263,242	19%
Repair and Maintenance	1,555,261	1,952,982	1,956,918	3,936	1,831,102	(6%)
Photo/Printing	370,929	439,512	433,636	(5,876)	405,756	(6%)
Utilities, Communication	4,571,810	4,385,443	4,400,839	15,396	4,604,183	5%
Chemicals	105,087	102,795	143,750	40,955	139,887	(3%)
Fuel & Oil	631,962	694,372	664,958	(29,414)	706,997	6%
Supplies	2,429,811	2,324,732	2,872,881	548,149	2,609,781	(9%)
<i>Total Services/Materials</i>	<u>15,417,343</u>	<u>16,192,213</u>	<u>17,743,312</u>	<u>1,551,098</u>	<u>18,062,737</u>	<u>2%</u>
Other Operating Expenditures:						
Meetings/Schools	576,772	686,553	809,376	122,823	823,385	2%
Contributions/Subsidies	385,389	491,167	595,527	104,360	656,675	10%
Intragovernmental Charges	5,539,437	5,625,484	5,925,078	299,594	5,949,290	0%
Insurance Premiums	2,081,813	2,196,840	2,197,568	728	2,197,111	0%
<i>Total Other Expenditures</i>	<u>8,583,410</u>	<u>9,000,044</u>	<u>9,527,549</u>	<u>527,505</u>	<u>9,626,461</u>	<u>1%</u>
<i>Non-Operating Expenditures:</i>	<u>47,728</u>	<u>2,000</u>	<u>9,840</u>	<u>7,840</u>	<u>13,840</u>	<u>41%</u>
Capital Outlay:						
Improvements	0	0	5,560	5,560	0	(100%)
Equipment	949,120	2,214,035	2,649,717	435,682	2,568,668	(3%)
<i>Total Capital Outlay</i>	<u>949,120</u>	<u>2,214,035</u>	<u>2,655,277</u>	<u>441,242</u>	<u>2,568,668</u>	<u>(3%)</u>
Debt Service:						
Principal	0	889,172	0	(889,172)	0	0%
Interest	0	531,774	0	(531,774)	0	0%
<i>Total Debt Service</i>	<u>0</u>	<u>1,420,946</u>	<u>0</u>	<u>(1,420,946)</u>	<u>0</u>	<u>0%</u>
Other Uses:						
Transfers	12,371,923	14,834,438	15,071,747	237,309	15,242,385	1%
Balances and Reserves	8,139,601	3,783,631	6,023,011	2,239,380	4,200,000	(30%)
<i>Total Other Uses</i>	<u>20,511,524</u>	<u>18,618,069</u>	<u>21,094,758</u>	<u>2,476,689</u>	<u>19,442,385</u>	<u>(8%)</u>
<i>Total Expenditures</i>	<u>\$ 149,217,247</u>	<u>157,685,853</u>	<u>161,736,183</u>	<u>4,050,330</u>	<u>164,053,928</u>	<u>1%</u>